

# HB6691



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

**HB6691**

by Rep. Dennis M. Reboletti

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Provides that elementary and secondary school teachers are entitled to a credit under the Act in an amount equal to personal expenditures made by the teacher for teaching materials. Provides that the credit is limited to \$500 or the individual's tax liability, whichever is less. Effective immediately.

LRB095 22134 HLH 52423 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding  
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Classroom expense credit. For taxable years  
8 beginning on or after January 1, 2008, an individual taxpayer  
9 whose primary occupation is an elementary or secondary school  
10 teacher is entitled to a credit against the taxes imposed by  
11 subsections (a) and (b) of Section 201 of this Act in an amount  
12 equal to personal expenditures made by the taxpayer for  
13 teaching materials as defined by rule of the Department. The  
14 amount of the credit is limited to \$500 or the individual's tax  
15 liability, whichever is less. If the amount of a credit exceeds  
16 the tax liability for the year, then the excess may not be  
17 carried forward and applied to the tax liability of a  
18 succeeding taxable year. This Section is exempt from the  
19 provisions of Section 250.

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.